# Comprehensive Tax Reform: A Conceptual Framework

The Honorable

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What types of tax changes to the state or local tax structure can improve economic development and promote sustained economic growth?

How can comprehensive tax reform improve and facilitate sound fiscal management?

Should comprehensive tax reform consider changes to the personal income tax and corporate tax? If so, how?

Should comprehensive tax reform address concerns about the property and sales tax base? If so, how?

### How and Why Tax Reform is Important to Local Governments

John Naimo, CPA Auditor-Controller County of Los Angeles

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## How and Why Tax Reform is Important to Local Governments

Under what circumstances can comprehensive tax reform improve local budgetary independence?

## How and Why Tax Reform is Important to Local Governments

How might comprehensive tax reform affect the operations of County-Auditor Controller?

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**Questions & Answers**